

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In the Matter of

BEST PAYPHONES, INC.,

Debtor

Case No. B-01-15472 (SMB)
Chapter 11
NOTICE OF APPEAL

**NOTICE OF APPEAL TO THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK
FROM A JUDGMENT OF THE BANKRUPTCY COURT
OF THE SOUTHERN DISTRICT OF NEW YORK**

PLEASE TAKE NOTICE that the Debtor, BEST PAYPHONES, INC., hereby appeals to the United States District Court for the Southern District of New York from the Judgment of the Bankruptcy Court entered on the 18th day of May, 2007, allowing the disputed claim of Manhattan Telecommunications Corporation (“MetTel”) arising from the agreement with North American Telecommunications Corporation dated December 8, 2000, (the “NATelCo Agreement”) and thereafter assigned to MetTel, from each and every part thereof, and from all interlocutory orders affecting said Judgment, including without limitation,

(i) the Findings of Fact and Conclusions of Law, entered May 9, 2007;

(ii) the Order denying the Debtor's motion for summary judgment partially rejecting said claim, entered May 21, 2004;

(iii) the Order denying summary judgment dismissing the claim for damages pursuant to the NATelCo Agreement, entered November 14, 2006; and

(iv) all Orders concerning discovery on the claim arising under the NATelCo Agreement.

The Debtor further reserves its rights pursuant to § 8003(c) of the Federal Rules of Bankruptcy Procedure.

The parties to the Order appealed from and the names and addresses of their respective attorneys are as follows:

Best Payphones, Inc., Mayne Miller, 21-55 45th Road, 2nd Floor, Long Island City, New York, Mail: P.O. Box 8050, G.P.O., New York, NY 10116, (718) 482-3989, Attorney for Debtor

Manhattan Telecommunications Corporation, Duane Morris, 1540 Broadway, New York, NY 10036, (212) 692-1000, Attorneys for Claimant

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Dated: New York, New York
May 29, 2007

/s/ Mayne Miller
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